

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Delaware Community School Corp (1875)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$249,132	\$295,170	\$442,906	n/a	78%	50%
	11100 Regular Programs; Elementary	\$2,921,346	\$3,283,644	\$3,335,363	\$3,930,026	35%	20%	18%	
	11200 Regular Programs; Middle/Junior High	\$1,563,198	\$1,858,033	\$1,832,713	\$2,064,597	32%	11%	13%	
	11300 Regular Programs; High School	\$1,732,710	\$2,024,135	\$2,156,757	\$2,520,096	45%	25%	17%	
	11420 Vocational Education; Agriculture B	\$59,692	\$113,245	\$113,264	\$136,297	128%	20%	20%	
	11430 Vocational Education; Distributive Education	\$6,000	\$19,796	\$0	\$0	-100%	-100%	n/a	
	11450 Vocational Education; Consumer and Homemaking	\$72,448	\$70,023	\$64,745	\$100,855	39%	44%	56%	
	11470 Vocational Education; Business Education	\$53,346	\$81,001	\$83,446	\$97,019	82%	20%	16%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$31,594	\$84,152	\$105,828	n/a	235%	26%	
	11910 Other Regular Programs; Competency Testing	\$0	\$7,305	\$8,252	\$9,605	n/a	31%	16%	
	11920 Other Regular Programs; Project 4R	\$18,755	\$0	\$0	\$0	-100%	n/a	n/a	
	12100 2007 Account Code - Gifted and Talented	\$77,332	\$82,858	\$44,430	\$0	-100%	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$27,590	n/a	n/a	n/a	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$76,778	n/a	n/a	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$41,418	\$135,341	\$140,095	\$166,579	302%	23%	19%	
	12340 Physical Impairment; Hearing Impairment	\$0	\$452	\$1,298	\$16,445	n/a	> 500%	> 500%	
	12350 Physical Impairment; Homebound	\$2,083	\$4,911	\$874	\$6,475	211%	32%	> 500%	
	12510 Culturally Different; Communication Disorders	\$118,818	\$146,171	\$150,285	\$167,488	41%	15%	11%	
	12520 Culturally Different; Compensatory	\$27,015	\$420	\$0	\$0	-100%	-100%	n/a	
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$110,932	\$248,884	\$321,637	\$119,296	8%	-52%	-63%	
	12610 Learning Disability	\$191,771	\$110,496	\$112,560	\$310,765	62%	181%	176%	
	12710 Equal Opportunity At Risk	\$37,845	\$0	\$0	\$0	-100%	n/a	n/a	
	12900 Other Special Programs	\$0	\$17,814	\$46,202	-\$4,565	n/a	-126%	-110%	
	14100 Summer School Programs; Elementary	\$6,293	\$0	\$0	\$0	-100%	n/a	n/a	
	14300 Summer School Programs; High School	\$13,739	\$10,197	\$21,921	\$22,865	66%	124%	4%	
	15100 Enrichment Programs; Non-Credit	\$2,674	\$13,043	\$12,779	\$20,125	> 500%	54%	57%	
	16100 Remediation Testing	\$66,528	\$7,557	\$0	\$0	-100%	-100%	n/a	
	16200 Preventive Remediation	\$0	\$97,873	\$103,535	\$77,355	n/a	-21%	-25%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,359	\$3,840	\$1,258	\$4,348	220%	13%	246%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$123,552	\$103,837	\$0	\$150,526	22%	45%	n/a	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$267,021	\$420,942	\$603,703	\$488,302	83%	16%	-19%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$15	\$0	\$518	\$180	> 500%	n/a	-65%	
	22210 Library/Media Services; Service Area Direction	\$0	\$9,734	\$9,608	\$9,543	n/a	-2%	-1%	
	22220 Library/Media Services; School Library	\$155,238	\$236,212	\$268,906	\$212,951	37%	-10%	-21%	
	22230 Library/Media Services; Audiovisual	\$1,977	\$3,222	\$3,383	\$2,590	31%	-20%	-23%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$24,755	\$90,292	\$1,035	\$24,680	0%	-73%	> 500%	
	22290 Library/Media Services; Other Educational Media Services	\$4,485	\$6,773	\$3,509	\$1,003	-78%	-85%	-71%	
	24100 Office of The Principal	\$751,472	\$1,006,581	\$1,020,680	\$1,200,800	60%	19%	18%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$151,934	\$0	\$0	\$0	-100%	n/a	n/a	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$54,478	\$0	\$0	\$0	-100%	n/a	n/a	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$299,802	\$218,718	\$202,062	n/a	-33%	-8%	
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$985	\$2,585	\$3,454	n/a	251%	34%	
	26497 2007 Account Code - Teachers Retirement Fund	\$93,822	\$246,841	\$349,329	\$186,732	99%	-24%	-47%	
Student Academic Achievement Total		\$8,754,051	\$11,042,986	\$11,412,709	\$12,901,596	47%	17%	13%	
Student Instructional Support									
	21220 Guidance Services; Counseling Services	\$263,696	\$335,222	\$359,959	\$405,204	54%	21%	13%	
	21230 Guidance Services; Appraisal Services	\$51,766	\$74,969	\$79,341	\$93,345	80%	25%	18%	
	21290 Guidance Services; Other Guidance Services	\$17,858	\$0	\$0	\$662	-96%	n/a	n/a	
	21340 Health Services; Nurse Services	\$96,417	\$146,486	\$152,145	\$172,480	79%	18%	13%	
	21390 Health Services; Other Health Services	\$300	\$15,863	\$0	\$6,533	> 500%	-59%	n/a	
	21420 Psychological Testing	\$0	\$0	\$0	\$600	n/a	n/a	n/a	
	22110 Improvement of Instruction; Service Area Direction	\$2,000	\$20,730	\$0	\$0	-100%	-100%	n/a	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,826	\$10,107	\$0	\$0	-100%	-100%	n/a	
	22130 Improvement of Instruction; Instructional Staff Training	\$12,213	\$11,846	\$20,769	\$25,246	107%	113%	22%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$8,391	\$3,197	\$2,783	\$15,046	79%	371%	441%	
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$6,545	n/a	n/a	n/a	
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$11,218	12%	12%	12%	

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	23120 Board of Education; Service Area Assistants	\$31,076	\$33,876	\$35,461	\$67,048	116%	98%	89%
	23190 Board of Education; Other Governing Body Services	\$4,024	\$13,362	\$14,372	\$23,671	488%	77%	65%
	23210 Executive Administration; Office of The Superintendent	\$167,574	\$287,502	\$329,306	\$284,821	70%	-1%	-14%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$8,426	\$13,248	\$15,478	n/a	84%	17%
	25750 Personnel Services; Health Services	\$0	\$558	\$0	\$0	n/a	-100%	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$10,377	\$2,875	\$597	n/a	-94%	-79%
Student Instructional Support Total		\$668,139	\$982,521	\$1,020,259	\$1,128,494	69%	15%	11%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$6,212	\$50,102	\$37,505	\$34,282	452%	-32%	-9%
	23160 Board of Education; Promotion Expenses	\$1,783	\$1,973	\$1,919	\$1,123	-37%	-43%	-42%
	23230 Executive Administration; Staff Relations and Negotiations	\$4,380	\$67	\$0	\$275	-94%	310%	n/a
	25110 Fiscal Services; Office of The Business Manager	\$42,170	\$136,348	\$141,122	\$121,062	187%	-11%	-14%
	25160 Fiscal Services; Financial Accounting	\$1,634	\$689	\$0	\$0	-100%	-100%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$1,461	\$218	\$3,601	\$1,370	-6%	> 500%	-62%
	25193 Other Fiscal Services; Printed Forms	\$1,255	\$7,519	\$4,832	\$3,416	172%	-55%	-29%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$923	\$0	\$0	n/a	-100%	n/a
	25196 Other Fiscal Services; Cash Change	\$380	\$2,225	\$1,300	\$800	111%	-64%	-38%
	25300 Printing, Publishing, and Duplicating Services	\$556	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$20,000	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$251	n/a	n/a	n/a
	25920 Ditch Assessments	\$173	\$267	\$0	\$3,893	> 500%	> 500%	n/a
	25990 Other Support Services, Central	\$0	\$2,242	\$321	\$52,548	n/a	> 500%	> 500%
	25990.07 Unknown 2007 Account Code	\$0	\$2,242	\$321	\$52,548	n/a	> 500%	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,287,938	\$1,880,511	\$1,870,486	\$2,028,149	57%	8%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$173	\$5,380	\$224,685	\$524	203%	-90%	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$140,169	\$449,214	\$414,293	\$337,329	141%	-25%	-19%
	26499 2007 Account Code - Other	\$0	\$78,443	\$83,639	\$43,540	n/a	-44%	-48%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$583	\$3,104	\$1,038	\$174	-70%	-94%	-83%
	26600 Operation and Maintenance of Plant Services; Security Services	\$23,096	\$25,462	\$33,088	\$34,182	48%	34%	3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$40,947	\$152,384	\$105,648	\$189,712	363%	24%	80%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$2,687	\$1,158	\$225	n/a	-92%	-81%
	27010 Student Transportation; Service Area Direction	\$115,091	\$166,290	\$207,597	\$193,617	68%	16%	-7%
	27100 Student Transportation; Vehicle Operation	\$349,740	\$471,323	\$495,095	\$606,735	73%	29%	23%
	27200 Student Transportation; Monitoring Services	\$7,869	\$36,013	\$30,292	\$48,413	> 500%	34%	60%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$163,629	\$325,091	\$359,303	\$479,960	193%	48%	34%
	27400 Student Transportation; Purchase of School Buses	\$0	\$502,379	\$323,489	\$204,495	n/a	-59%	-37%
	27500 Student Transportation; Insurance on Buses	\$13,774	\$13,477	\$0	\$0	-100%	-100%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$14,486	\$28,746	\$27,552	\$35,055	142%	22%	27%
	27910 Student Transportation; Bus Driver Training	\$1,506	\$2,082	\$2,224	\$868	-42%	-58%	-61%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$10,755	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$295,085	\$395,435	\$384,419	\$421,271	43%	7%	10%
	31400 Food Services Operations; Food Purchases	\$289,399	\$464,731	\$499,764	\$515,307	78%	11%	3%
	31900 Other Food Services	\$30,108	\$75,222	\$94,331	\$94,245	213%	25%	0%
	33200 Community Recreation	\$0	\$0	\$2,200	\$13,115	n/a	n/a	496%
	33400 Athletic Coaches	\$149,899	\$251,505	\$271,171	\$287,392	92%	14%	6%
	33990 Other Community Services; Other	\$33,894	\$122	\$163	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,414	\$178,833	\$135,466	\$220,307	> 500%	23%	63%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$1,000	\$1,800	\$1,800	\$2,400	140%	33%	33%
Overhead and Operational Total		\$3,021,803	\$5,712,806	\$5,759,500	\$6,006,791	99%	5%	4%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$35,859	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$8,512	n/a	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$3,529	\$22,391	\$21,153	\$42,828	> 500%	91%	102%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$28,131	\$10,081	\$17,732	n/a	-37%	76%
	45100 Building Acquisition, Construction and Improvements	\$0	\$555,612	\$1,001,535	\$697,100	n/a	25%	-30%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$75,865	\$77,389	\$89,886	n/a	18%	16%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$15,590	\$37,625	\$14,462	n/a	-7%	-62%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$39,291	\$2,932	\$19,218	\$71,537	82%	> 500%	272%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$403,266	\$330,603	\$516,438	\$445,288	10%	35%	-14%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$20,344	\$223,658	\$52,117	n/a	156%	-77%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$25,000	\$85,000	\$170,000	n/a	> 500%	100%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$400,000	\$0	\$0	\$0	-100%	n/a	n/a
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$160,000	\$0	\$0	n/a	-100%	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$185,069	\$127,876	\$123,473	n/a	-33%	-3%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$51,199	\$0	\$0	\$0	-100%	n/a	n/a
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$259,440	\$0	\$127,876	n/a	-51%	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$22,334	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,835,500	\$2,275,042	\$2,269,998	\$1,717,938	-39%	-24%	-24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$212,388	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$23,501	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$43,512	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$3,835,656	\$3,956,020	\$4,389,971	\$3,813,469	-1%	-4%	-13%
prorated								
	26491 2007 Account Code - PERF	\$129,143	\$110,327	\$148,195	\$67,335	-48%	-39%	-55%
	26492 2007 Account Code - Social Security	\$787,701	\$977,154	\$1,015,376	\$518,534	-34%	-47%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$28,574	\$4,557	\$13,230	\$9,763	-66%	114%	-26%
	26494 2007 Account Code - Group Insurance	\$777,847	\$1,382,005	\$1,757,916	\$1,538,412	98%	11%	-12%
	26496 2007 Account Code - Unemployment Compensation	\$611	\$12,831	\$1,562	\$7,872	> 500%	-39%	404%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$287,533	\$322,418	\$277,685	\$195,682	-32%	-39%	-30%
prorated Total		\$2,011,409	\$2,809,293	\$3,213,964	\$2,337,599	16%	-17%	-27%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$10,294,957	\$13,205,111	\$13,881,176	\$14,749,654	43%	12%	6%	56.3%	53.9%	53.8%	56.3%
Student Instructional Support	\$790,433	\$1,176,405	\$1,256,136	\$1,293,084	64%	10%	3%	4.3%	4.8%	4.9%	4.9%
Overhead and Operational	\$3,370,012	\$6,163,697	\$6,265,151	\$6,326,945	88%	3%	1%	18.4%	25.2%	24.3%	24.2%
Nonoperational	\$3,835,656	\$3,958,413	\$4,393,939	\$3,818,266	0%	-4%	-13%	21.0%	16.2%	17.0%	14.6%
Grand Total	\$18,291,058	\$24,503,626	\$25,796,402	\$26,187,949	43%	7%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	60.6%	58.7%	58.7%	61.3%